

**A-1730**

State of New Jersey  
DIVISION OF TAXATION  
**CLAIM FOR REFUND OF  
PAID AUDIT ASSESSMENT**

**File this claim with:**  
Division of Taxation  
Attn: Audit Claims Processing  
PO Box 275  
Trenton, NJ 08695-0275

<b>For Official Use Only</b>
<b>Claim No.</b>

**PLEASE PRINT OR TYPE THIS FORM.** (See instructions on reverse side.)

Federal Identification No. OR Social Security No.

Name of Taxpayer

Trade Name (if different from legal name)

Address (number and street)

City

State

Zip Code

**1. A separate form must be completed for each tax.** Check the one box below that indicates the tax audited and paid, upon which this claim is based.

☐ Corporation Business Tax

☐ Corporation Income Tax

☐ Estate Tax

☐ Gross Income Tax

☐ Petroleum Products Gross Receipts Tax

☐ Sales and Use Tax

☐ Savings Institution Tax

☐ Tobacco Products Wholesale Sales and Use Tax

☐ Transfer Inheritance Tax

**2. Tax Period(s) included in this claim**

**3. Date of Audit Assessment**

Submit a copy of the Audit Assessment Notice

**4. Date of expiration of Protest/Appeal Period**

**5. Was a protest/appeal filed on this tax assessment?** Yes ☐ No ☐

If yes, you are not eligible to file a refund claim. Only taxpayers who have paid an assessed deficiency within one year after the expiration of the period allowed for filing a protest, but who have **NOT** protested or appealed that assessment, may file a claim for refund. N.J.S.A. 54:49-14.

**6. Date of Payment**

Submit a copy of the canceled check that paid the assessment. If the check also includes payments for other taxes, submit a schedule listing the taxes, tax periods and dollar amounts totaling the check amount.

**7. Amount of Refund Claim** \$

**A detailed explanation of the Claim must be attached to this form with the supporting documents to substantiate the claim. Issues are limited to those on the deficiency tax assessment.**

**8. Power of Attorney.** Is a power of attorney necessary? Yes ☐ No ☐

If yes, provide a copy of the Power of Attorney with this claim form.

Under penalties of perjury, I declare that I have examined this claim, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer is based on all information of which preparer has any knowledge.

Signature of Claimant/Preparer \_\_\_\_\_ Date \_\_\_\_\_

If the preparer of this claim has been paid, indicate the firm's name, address, the firm's Federal EIN and the preparer's Social Security Number, Federal Identification Number or Federal Preparer Tax Identification Number.

Firm's Name	Preparer's SS# or Federal PTIN
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Firm's Address	Preparer's Federal EIN
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## Instructions for Form A-1730

1. This form only applies to tax periods that begin **on or after January 1, 1999.**
2. A taxpayer must file Form A-1730 to claim a refund of an assessed deficiency, which was paid within one year after the expiration of the period allowed for filing a protest, but for which a protest or appeal **was not filed.**
3. The claim must clearly show in detail each position upon which the claim is based and contain sufficient facts and documentation to substantiate the claim. A separate claim form must be completed for each tax.
4. Include a copy of the canceled check used to pay the assessment that is the basis for this claim. If an electronic funds transfer was used, submit a copy of the bank receipt.
5. If the payment included other tax periods for which a refund claim is not being made, attach a schedule listing all taxes, tax periods and amounts included in the payment.
6. Whenever an agent on behalf of the taxpayer executes a claim, a Power of Attorney specifically authorizing such agent to act on behalf of the taxpayer must accompany the claim for refund form.
7. Mail this claim for refund to: New Jersey Division of Taxation, Attn: Audit Claims Processing, PO Box 275, Trenton, NJ 08695-0275.
8. Failure to complete all required lines on Form A-1730 or to attach proper documentation will result in the claim being rejected as incomplete. Incomplete claims will be returned. Claims will not be deemed filed until the Division of Taxation receives a properly completed claim form.